

UNITED STATES DISTRICT COURT
for the
Southern District of Ohio

United States of America)	
v.)	
)	Case No. 1:21-MJ-00568
KASEY HAMER)	
a/k/a KASEY COOK)	
)	

Defendant(s)

CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of 4/4/2020 in the county of HAMILTON in the
Southern District of Ohio the defendant(s) violated:

<i>Code Section</i>	<i>Offense Description</i>
18 U.S.C. § 371	Conspiracy to Defraud the United States
18 U.S.C. § 1343	Wire Fraud
18 U.S.C. § 1028A	Aggravated Identity Theft;
18 U.S.C. § 1014	False Statements in Loan and Credit Applications
18 U.S.C. § 1040	Fraud in connection with major disaster or emergency benefits
18 U.S.C. § 1001	False Statements to a Department or Agency of the United States
18 U.S.C. § 1030	Fraud and Related Activity in Connection with Computers

This criminal complaint is based on these facts:

SEE ATTACHED AFFIDAVIT

Continued on the attached sheet.

Ashton C. Gordon

Complainant's signature

Ashton C. Gordon, SA TIGTA

Printed name and title

Sworn to before me and signed in my presence via electronic means, specifically Facetime video.

Date: Jul 30, 2021

Stephanie K. Bowman

Judge's signature



City and state: CINCINNATI, OHIO

Stephanie K. Bowman, United States Magistrate Judge

Printed name and title

AFFIDAVIT IN SUPPORT OF CRIMINAL COMPLAINT

I, Ashton Gordon, being first duly sworn, hereby depose and state as follows:

I. INTRODUCTION

1. I am a Special Agent with the Treasury Inspector General for Tax Administration (TIGTA) and have been since July 2019. As a TIGTA Special Agent, I am authorized to conduct criminal and other investigations arising under the laws of the United States and regulations administered by the Department of the Treasury and the Internal Revenue Service (IRS), to carry firearms, to execute and serve search and arrest warrants, to make arrests without warrant, to serve subpoenas and summons, and to require and receive information relating to such laws and regulations. Prior to my employment with TIGTA, I was an Investigator with the U.S. Department of Labor, Employee Benefits Security Administration for 12 years. I am a graduate of the Criminal Investigator Training Program. I have held my Certified Fraud Examiner's certification since 2011. I have conducted or participated in a variety of criminal investigations and have experience interviewing suspects and witnesses, analyzing financial documents, serving search warrants, and collecting and preserving evidence. I have investigated matters involving wire fraud and false statements. As a TIGTA Special Agent, I am responsible for the investigation and enforcement of violations of United States law, including laws dealing with bank fraud, wire fraud, and false statements.

2. I am familiar with the facts and circumstances of this case. The information contained in this affidavit is either personally known to me, based upon my interview of various witnesses and review of various records and publicly available information, or has been relayed to me by other agents or sworn law enforcement personnel. Because this affidavit is being submitted for the limited purpose of obtaining a criminal complaint and arrest warrant, I have not

included each and every fact known to me concerning the investigation. I have only set forth facts to establish probable cause for the charges in the complaint.

3. Based on my training and experience and the facts as set forth in this affidavit, there is probable cause to believe that violations of 18 U.S.C. § 371 (Conspiracy to Defraud the United States), 18 U.S.C. § 1343 (Wire Fraud), 18 U.S.C. § 1014 (False Statements in Loan or Credit Applications), 18 U.S.C. § 1040 (Fraud in connection with Major Disaster or Emergency Benefits), and 18 U.S.C. § 1001 (False Statements to a Department or Agency of the United States), among other offenses, were committed by KASEY HAMER a/k/a KASEY COOK (HAMER), RAYMOND COOK (COOK), BILLY WOOTEN (B. WOOTEN), and HAILEY WOOTEN (H. WOOTEN).

II. PROBABLE CAUSE

A. The government is investigating fraud involving loan programs designed to assist small business during the pandemic.

4. Beginning in approximately August 2020, TIGTA initiated an investigation of HAMER and COOK, for suspected violations of 18 U.S.C. § 1343 (Wire Fraud) and 18 U.S.C. § 1014 (False Statements on a Loan Application) among other offenses based on a review of transactional data showing that deposits stemming from Small Business Administration (SBA) programs designed to assist small businesses and their employees during the coronavirus pandemic had been used for purchases and expenses seemingly unrelated to job retention and other permissible business expenses.

5. The investigation revealed that from at least in or around April 2020 through at least in or around February 2021, HAMER, COOK, B. WOOTEN, and H. WOOTEN acted together to fraudulently obtain and misuse COVID-19 emergency relief loan proceeds. HAMER and COOK are married. H. WOOTEN is the daughter of HAMER and B. WOOTEN. At the

relevant period, all resided in the Southern District of Ohio. To obtain the loans, HAMER, COOK, B. WOOTEN, and H. WOOTEN submitted materially false and fraudulent loan applications to the SBA and SBA-approved lenders. After fraudulently obtaining the loans, HAMER, COOK, B. WOOTEN, and H. WOOTEN each individually misused the loan proceeds.

6. During this investigation, I learned that HAMER, COOK, B. WOOTEN, and H. WOOTEN had collectively applied for and received at least three loans under the Payment Protection Program (PPP) and had applied for eight loans under the Economic Injury Disaster Loan (EIDL) program, ultimately receiving three PPPs, one EIDL, and two advance EIDLs totaling \$114,859.00.

7. The SBA PPP loan program was established pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act, a federal law enacted on March 27, 2020 designed to provide emergency financial assistance to the millions of Americans who are suffering the economic effects caused by the COVID-19 pandemic. The purpose of the SBA PPP loan is to provide monetary assistance for businesses to keep their workforce employed during the COVID-19 crisis. The SBA PPP program allows entities in operation prior to February 15, 2020, to apply for low-interest private loans through participating financial institutions to fund payroll, rent/mortgage interest, and, utilities.

8. Congress expanded the SBA's EIDL program under the CARES Act to allow SBA to directly issue loans to provide economic relief to businesses in operation prior to February 1, 2020, that are currently experiencing a temporary loss of revenue due to COVID-19 by supplying working capital and normal operating expenses such as continuation of health care benefits, rent, utilities, and fixed debt payments. However, EIDL proceeds cannot be used for disbursements of dividends or bonuses or any disbursements to owners, partners, officers,

directors, or stockholders, except when directly related to performance of services for the benefit of the company. EIDL proceeds also cannot be used to expand facilities or acquire fixed assets. Like with PPP loans, the amount of EIDL funds and business may receive is generally determined by the number of employees and amount of monthly expenses accrued in the year before the pandemic began.

B. The PPP and EIDL applications for COOK, HAMER, B. WOOTEN, and H. WOOTEN show significant discrepancies indicative of fraud and do not correspond to their respective individual tax returns.

HAMER

9. According to the SBA loan file, on or about April 4, 2020, HAMER applied for an EIDL (SBA application number 3302276248) as a sole proprietorship, using business legal name “Thingamabobz,” trade name “Kasey Marie Hamer Sole MBR,” and Federal Tax Identification Number (EIN) 84-4811544. HAMER indicated that she was 100 percent owner with one employee operating in automotive repair in existence since March 1, 2018. HAMER claimed her gross revenues for the 12 months prior to the COVID-19 disaster was \$890,000.00, and listed a primary business address of 2823 Glenway Avenue, Cincinnati, OH. Bank records show that on April 20, 2020, HAMER received an advance of \$1,000 (EIDL #1 Advance) from “SBAD TREAS 310” deposited to Bancorp account X4670. The loan was later declined.

10. On or about April 10, 2020, HAMER applied for another EIDL (SBA application number 3303577909) as a sole proprietorship using business legal name “Kasey Marie Hamer,” trade name “Thingamabobz,” EIN 84-4811544. HAMER indicated that she was 100 percent owner with 14 employees operating in wholesale import/export in existence since March 1, 2017. HAMER claimed her gross revenues for the 12 months prior to the COVID-19 disaster

was \$1,200,000, with a primary business address of 4457 Eastern Avenue, Cincinnati, OH. The loan was declined.

11. Five days later, on or about April 15, 2020, HAMER applied for yet another EIDL (application number 3304036497) this time as a limited liability company using business legal name “Kasey Hamer-Cook,” but with trade name “Kasey Hamer,” using the same EIN 84-4811544. HAMER indicated that she was 100 percent owner with 13 employees operating in advertising in existence since March 1, 2017. HAMER claimed her gross revenues for the 12 months prior to the COVID-19 disaster was \$96,929, with a primary business address of 3625 Harrison Avenue, Apartment 1, Cincinnati, OH. The loan was declined.

12. On or about May 4, 2020, HAMER applied for another EIDL (application number 3304081582) as a limited liability company under business legal name “Kasey Cook,” trade name “Kasey Cook,” this time using EIN 85-0788860. HAMER indicated that she was 100 percent owner with 14 employees operating in wholesale import/export in existence since August 10, 2004. HAMER claimed her gross revenues for the 12 months prior to the COVID-19 disaster was \$103,912, with a primary business address of 3625 Harrison Avenue, Cincinnati, OH. The loan was declined.

13. On or about May 7, 2020, HAMER applied for a PPP Loan of \$20,193 from Lender Kabbage/Customer’s Bank as an eligible self-employed individual. HAMER reported an average monthly payroll of \$8,078, with 1 employee and claimed that the loan would be used for payroll purposes. As part of the application process, HAMER submitted a 2019 Schedule C Form 1040 Profit or Loss from Business (Sole Proprietorship), which listed Kasey M. Cook as the name of the proprietor engaging in Online Marketing i.e. Affiliate Marketing, EIN 85-0788860, and gross receipts of \$103,912. HAMER additionally provided a PayPal account

routed through Wells Fargo Bank to receive the proceeds of the PPP loan. The application was approved and \$20,193 was deposited to PayPal account X7049 on May 9, 2020 (PPP #1). The monies were then transferred to a Goal account, a PayPal tool for customers for the purpose of putting funds away for a specific purpose. On December 16, 2020, \$23,000 was transferred from the Goal account back to PayPal account X7049, and then transferred to Bancorp account X6038.

14. On or about June 18, 2020, HAMER applied for an additional EIDL (application number 3305173169) as a proprietorship using business legal name “Kasey Cook”, trade name “Kasey Cook”, EIN 85-0788860. HAMER indicated that she was 100 percent owner with 14 employees operating in wholesale import/export in existence since August 10, 2004. HAMER claimed her gross revenues for the 12 months prior to the COVID-19 disaster was \$103,912, with a primary business address of 3625 Harrison Avenue, Cincinnati, OH. The application was flagged by SBA as a duplicate and loan was denied.

15. According to a review of HAMER’s TY 2019 Tax Return, filed on or about April 16, 2020, as head of household, HAMER claimed \$24,492 in income through a Schedule C Profit or Loss from Business as an automotive mechanic at “YourMechanic.” No Schedule C Profit or Loss from Business reporting sole proprietor income under the name “Thingamabobz,” or trade names “Kasey Hamer,” “Kasey Cook” etc. were reported. Based on my training and experience, this is highly indicative of fraud.

16. In addition, comparing the loan applications, there were significant differences in gross revenue claimed over the last 12 months as well as differences in claimed number of employees which are highly indicative of fraud.

COOK

17. On or about March 31, 2020, COOK applied for an EIDL (SBA application number 3300888920) as a sole proprietorship using business legal name “Raymond’s Auto Services,” trade name “Raymond Cook,” under COOK’s SSN. COOK indicated that he was 100 percent owner with one employee operating in the automotive repair in existence since March 1, 2018. COOK claimed his gross revenues for the 12 months prior to the COVID-19 disaster was \$12,994.00, listing a primary business address as 4457 Eastern Avenue, Cincinnati, OH. He provided banking information for a Chime account ending in X4795. The SBA declined the loan. Further, on June 22, 2021, the SBA Supplemental Targeted Advance was declined because the SBA was unable to verify the existence of an eligible business and bank account.

18. On or about May 8, 2020, COOK applied for another EIDL (SBA application number 3304161958) as a sole proprietorship. (HAMER is listed as the preparer.) The application was filed using COOK’s SSN, with the business legal name “Raymond Cook,” and trade name “Raymond Cook.” In the application, COOK indicated that he was 100 percent owner with 3 employees operating in automotive repair in existence since March 1, 2017. COOK claimed his gross revenues for the 12 months prior to the COVID-19 disaster was \$49,591, cost of goods sold of \$15,500, with a primary business address of 4457 Eastern Avenue, Cincinnati, OH. The loan was declined.

19. On or about June 1, 2020, COOK applied for a SBA PPP loan of \$20,833 from participating lender Cross River Bank. The application lists a business address of 4457 Eastern Avenue, his SSN, email address of kahunaklutz@gmail.com, and average monthly payroll of \$8,334 with 1 employee. In the application, COOK claims that the purpose of the loan is to fund payroll, lease/mortgage interest, and utilities. As part of the application process, COOK

submitted a 2019 Schedule C Form 1040 Profit or Loss from Business (Sole Proprietorship) which claimed \$109,739 gross receipts as an automotive mechanic, listing a business address of 4457 Eastern Avenue, Cincinnati, OH. Additionally, COOK submitted a screen shot of a Chime debit card statement, issued through Bancorp account X4795 in COOK's name with a balance of \$6,211.37, the majority of which was received as COOK's 2019 tax refund. COOK provided a PayPal account routed through Wells Fargo Bank to receive the proceeds of the PPP loan. The application was approved and \$20,833 was deposited to PayPal account X9052 held by COOK on June 2, 2020 (PPP #2).

20. Comparing the loan applications, I noticed significant differences in gross revenue claimed over the last 12 months as well as differences in claimed number of employees. These discrepancies appear to be material, that is, the claimed gross revenue, has a natural tendency to influence, or was capable of influencing, the decision of the SBA or participating lender as to whether to approve the loans. Based on my training, knowledge, and experience, I know that inconsistencies between loan applications are a common indicator of fraud. In addition, according to a review of COOK's Tax Year (TY) 2019 Tax Return, filed February 3, 2020, as head of household, COOK claimed \$24,561 in wages through various employer issued Form W-2s. No Schedule C Profit or Loss from Business reporting sole proprietor income was reported. Based on my training and experience, this is highly indicative of fraud.

H. WOOTEN

21. On or about June 16, 2020, H. WOOTEN applied for an EIDL (application number 3304687924) as a sole proprietorship using business legal name "Hailey Wooten," trade name "Hailey Wooten." The application lists a business address of 4457 Eastern Avenue, her SSN, as well as an email address of hailz.bellz69@yahoo.com. In the application, she claimed

gross revenues of \$104,903 with 15 employees operating as entertaining services, event planning, and further claimed that the business had been in operation since August 1, 2018. As part of the application process, H. WOOTEN submitted a 2019 Schedule C Form 1040 Profit or Loss from Business (Sole Proprietorship) which claimed \$106,339 gross receipts as rehab and remodeling homes in operation since March 1, 2017, listing a business address of 4457 Eastern Avenue, Cincinnati, OH. On June 19, 2020, the subject application was approved, and SBA issued EIDL Loan No. 9452017903 (EIDL #2). On June 24, 2020 and July 2, 2020, \$42,400.00 and \$10,000 as an advance, was deposited to PayPal account X2633, an account held by H. WOOTEN, as EIDL proceeds. On July 1, 2020, H. WOOTEN attempted to withdraw \$42,401.87 from PayPal account X2633 to First Financial Bank account X9553 but the transaction was reversed. On July 2, 2020, H. WOOTEN transferred \$10,000 to First Financial account X9553 but the transaction was denied. On December 31, 2020, \$52,401.87 was seized by United States Secret Service. Review of PayPal account X2633 shows several transactions between B. WOOTEN and HAMER, indicating that they were sharing fraudulent loan proceeds.

22. A review of TY 2019 Tax Returns did not reveal any submissions filed by H. WOOTEN. Based on my training and experience, the statements made in the loan application do not correspond to Tax Returns filed by H. WOOTEN, specifically because no Tax Returns have ever been filed by H. WOOTEN, indicating that the entries made on the loan application and Schedule C submitted with the loan application are likely fraudulent.

B. WOOTEN

23. On or about July 2, 2020, B. WOOTEN applied for a PPP loan of \$20,833 from Lender Kabbage/Cross River Bank. In the application process, B .WOOTEN submitted a blank 2019 Schedule C Form 1040 Profit or Loss from Business (Sole Proprietorship) as well as a

monthly statement for Chime account X8148 for February 2020 with an ending balance of \$6,211.37. The account transactions appear to be identical to that of Chime debit card statement submitted by COOK to receive PPP #2, indicating that the statement was falsified to appear that the account was held by B. WOOTEN. B. WOOTEN listed PNC account X0601 to receive the proceeds of the PPP loan. On July 7, 2020, a deposit titled ‘Corporate ACH Pppkabbage Ppp funding’ of \$20,833 was made to X0601 (PPP #3).

24. According to a review of B. WOOTEN’s TY 2019 Tax Return, filed April 17, 2020, B. WOOTEN filed as single, claimed \$1 in income, and listed a Bancorp account X4670, later known to be an account held by HAMER. No Schedule C Profit or Loss from Business was attached to the return. Based on my training and experience, the statements made in the loan application do not correspond to Tax Returns filed by B. WOOTEN, indicating that the entries made on the loan application and that Schedule C submitted with the loan application are fraudulent.

25. As noted above, based on my training, knowledge, and experience, I know that inconsistencies between loan applications are a common indicator of fraud. In addition, HAMER, COOK, B. WOOTEN, and H. WOOTEN’s use of similar entity names, under multiple tax ID numbers, business addresses and emails, also raises flags because that is a common tactic to perpetuate fraud. Moreover, the sheer number of applications in close proximity (duplicate applications) as well as shared information across multiple applications are highly indicative of a conspiracy to defraud.

26. The following chart illustrates the loans discussed above:

Applicant	Entity	Application Date	Application Number Loan Type	Claimed Date Entity Created	Tax ID/SSN Used/ Industry	Claimed Gross Revenues/ Employee Claimed	Amount Approved
Kasey Hamer	Thingamabobz DBA Kasey Marie Hamer Sole MBR	4/4/2020	3302276248 EIDL (EIDL Advance #1)	3/1/2018	84-4811544 Automotive Repair	\$890,000 1 Employee	\$1,000.00
Kasey Hamer	Kasey Marie Hamer DBA Thingamabobz	4/10/2020	3303577909 EIDL	3/1/2017	84-4811544 Wholesale Import/Export	\$1,200,000 14 Employees	\$ -
Kasey Hamer-Cook	Kasey Hamer-Cook DBA Kasey Hamer	4/15/2020	3304036497 EIDL	3/1/2017	84-4811544 Business Services Advertising	\$96,929 13 Employees	\$ -
Kasey Cook	Kasey Cook DBA Kasey Cook	5/4/2020	3304081582 EIDL	8/10/2004	85-0788860 Wholesale Import/Export	\$103,912 14 Employees	\$ -
Kasey Cook	Kasey Cook DBA Kasey Cook	5/7/2020	10121490 PPP (PPP #1)	3/1/2018	271-84-5729 Affiliate Marketer	\$8,078/month 1 Employee	\$20,193.00
Kasey Cook	Kasey Cook DBA Kasey Cook	6/18/2020	3305173169 EIDL	8/10/2004	85-0788860 Wholesale Import/Export	\$103,912 14 Employees	\$ -
Raymond Cook	Raymond's Auto Services	3/31/2020	3300898820 EIDL	3/1/2018	289-76-5050 Automotive Repair	\$12,994 1 Employee	\$ -
Raymond Cook	Raymond Cook	5/8/2020	3304161958 EIDL	3/1/2017	289-76-5050 Automotive Repair	\$49,591 3 Employees	
Raymond Cook	Raymond Cook	6/1/2020	4887547807 PPP (PPP #2)	8/1/2012	289-76-5050 N/A	\$8,334/month 1 Employee	\$20,833.00
Hailey Wooten	Hailey Wooten	6/19/2020	3304687924 EIDL (EIDL #2)	8/1/2018	301-04-8169 Event Planning	\$104,903 15 Employees	\$42,000 \$10,000 Advance
Billy Wooten	Billy Wooten	7/2/2020	1719588006 PPP (PPP #3)	5/1/2016	285-80-2643 Service Technician	\$8,334/month 1 Employee	\$20,833.00

In addition to the loans described above, I have recently learned that HAMER, COOK, H. WOOTEN and B. WOOTEN applied for and received four additional PPP loans on February 4, 2021, February 17, 2021, May 17, 2021, and February 11, 2021, respectively, totaling \$82,600, suggesting continued efforts to defraud the United States. Requests for these loan files are outstanding.

C. Evidence suggests that HAMER accessed IRS systems in order to fraudulently obtain EINs for PPP and EIDL applications in violation of 18 U.S.C. § 1030.

27. A review of records from the IRS revealed that on or about February 21, 2020, HAMER applied for and was assigned EIN 84-4811544 for applicant Thingamabobz, with a trade name of “Kasey Marie Hamer Sole Mbr” using her SSN. Additionally, on or about April 22, 2020, HAMER applied for and was assigned EIN 85-0788860 for applicant Kasey Marie Hamer-Cook, with a trade name of “Kasey Cook” using her SSN. Further, on or about, June 3, 2020, B. WOOTEN, with the assistance of HAMER, applied for and was assigned EIN 85-1271338 for applicant Billy Wooten using his SSN.

28. When applying for an EIN, an IRS Warning Banner is shown that the U.S. Government System is for authorized use only. In order to proceed with the EIN application, a user must acknowledge that unauthorized use of the IRS system is prohibited. In applying for the EIN, HAMER acknowledged that she was accessing a protected system. As such, HAMER intentionally accessed a protected computer system by exceeding her authorized access, thereby furthering the intended fraud by using the fraudulently obtained EINs to receive EIDL and PPP proceeds.

D. Evidence suggests that HAMER, COOK, B. WOOTEN, and H. WOOTEN used PPP and EIDL loan proceeds for personal expenditures.

29. Review of the associated financial account records show that SBA loan proceeds were used for personal expenditures as opposed to funding payroll, rent/mortgage interest, and utilities or otherwise supplying working capital or covering normal operating expenses. For example, EIDL Advance #1 proceeds appear to have been used by HAMER to purchase fast food, gas, and to make payments to COOK. PPP #1 proceeds were largely spent on 23 ATM withdrawals totaling \$8,406.25, OH Lottery purchases totaling \$1,700, and Poshmark purchases totaling \$3,231.72 from an account controlled by HAMER. The remaining monies were used to fund food and merchandise expenditures, which do not appear to be for a business purpose. PPP #2 proceeds were used by COOK to fund roughly \$10,275 of PayPal funds withdrawal totaling \$10,275, PayPal payments of \$1,200, and transfers to an additional account held by COOK. PPP #3 proceeds were used by B. WOOTEN to fund sixteen withdrawals totaling \$18,740.92, an Ohio Driver's License reinstatement on July 13, 2020 for \$1,855; and food, gas, and a hotel expenditure. Lastly, H. WOOTEN attempted to transfer EIDL #2 proceeds to an account jointly held by H. WOOTEN and HAMER, but the transfers were denied and the funds were ultimately seized.

E. During interviews with Special Agents, HAMER and H. WOOTEN made false statements.¹

30. On June 8, 2021, Department of Labor-Office of Inspector General, Special Agent Larry Bailey and I attempted to contact HAMER at her residence located at 2006 Stonelick Woods Drive Batavia, OH 45103 to conduct a "knock and talk." As I was unable to make

¹ Attempts to interview COOK have not been successful, as his known address appears to be uninhabited and his cellular phone is not in service.

contact, I left a Department of Treasury business card on her door. On June 24, 2021, HAMER called and an interview was scheduled for June 29, 2021. HAMER admitted to “more than likely” filing and helping others file for PPP and EIDL, but did not admit to purposefully making false statements in the applications. For example, HAMER stated that she did not have nor has she ever had employees. HAMER claimed that if any application said differently this was a typing error. HAMER estimated that she became a sole proprietor in 2009. HAMER denied that the PPP and EIDL applications she submitted are fraudulent. Additionally, HAMER stated that COOK, B. WOOTEN, and H. WOOTEN self-certified to the information submitted in their PPP and EIDL applications. HAMER did, however, admit to filing for EINs for herself and B. WOOTEN. HAMER stated that the Schedule C’s submitted with the loans were drafts, as allowed by the CARES Act, and that these figures were anticipated to be jointly filed by her and COOK, but that later, they filed separately for 2019.

31. It should be noted that by the time of the PPP and EIDL applications, COOK had already filed a TY 2019 Tax Return. Additionally, HAMER applied for at least three PPP and EIDL applications, collectively, after she had filed a TY 2019 Tax Return.

32. H. WOOTEN was telephonically interviewed on July 2, 2021. H. WOOTEN stated that she has held various types of employment, including construction. H. WOOTEN admitted to filing the EIDL for her construction business and claimed that the Schedule C submitted reflects the period she was working as a caterer. H. WOOTEN denied filing a fraudulent EIDL.

33. I believe these statements are false because there is no indication that HAMER or H. WOOTEN were engaged in the form of employment, or to the extent, as expressed in the PPP and EIDL applications submitted.

F. During his interview with Special Agents, B. WOOTEN admitted making false statements in his loan application and to misusing PPP funds.

34. B. WOOTEN was interviewed on June 24, 2021. B. WOOTEN stated that HAMER helped him to file for a PPP loan. He admitted that he was not earning \$8,000 a month as attested to on his application. B. WOOTEN further admitted that has not filed taxes since before 2018. B. WOOTEN revealed that he used the PPP proceeds to buy an advertisement for the constructions jobs he was working, but then started using drugs and instead used the money to buy furniture for his house and other expenditures not related to business operations.

G. The investigation further revealed that HAMER committed Wire Fraud as well as Aggravated Identity Theft in violation of 18 U.S.C. § 1028A to receive Pandemic Unemployment Assistance.

35. During the investigation, I also learned that HAMER fraudulently received certain unemployment benefits as expanded under the CARES Act. Specifically, records show that on or about May 31, 2020, an application for Pandemic Unemployment Assistance (PUA) was filed online for B. WOOTEN. PUA payments were authorized under the CARES Act to provide unemployment benefits to support business owners, the self-employed, independent contractors, and others who do not qualify for traditional unemployment benefits. In order to receive PUA benefits, on a weekly or bi-weekly basis claimants are required to fill out a continued-claim form and submit it to the appropriate State Workforce Agency (SWA).

36. Records show that to claim PUA benefits from February 2, 2020, through June 19, 2021, weekly certifications were filed online ostensibly on behalf of B. WOOTEN. The PUA application and weekly certifications were processed at servers located in the State of Virginia. According to SWA records, B. WOOTEN has been paid a total of \$23,042 in PUA benefits. Payments were made to three different accounts. Four payments of \$789 was paid to a Chime VISA card in B. WOOTEN's name totaling \$3,156. Payments totaling \$8,906 were made to US

Bank ReliaCard number 3918034103 in the name of B. WOOTEN and \$10,980 was paid to a PayPal account ending in X6757. Records from these accounts, however, show that the proceeds went to HAMER.

37. During his June 24, 2021 interview with agents, B. WOOTEN revealed that HAMER helped him file for PUA. According to B. WOOTEN, HAMER used her phone to file for the PUA benefits for him. However, he claimed he had not received any PUA payments. According to B. WOOTEN, after HAMER filed the PUA application his account was locked out before he could file his first weekly claim. B. WOOTEN claimed HAMER told him a fraud lock was put on his PUA claim. HAMER used her email, Kayc4060@gmail.com as the contact email for his PUA claim. According to B. WOOTEN, he has never received any PUA payments and never authorized anyone, including HAMER, to file his weekly PUA claims and receive his PUA payments.

38. For her part, in her June 29, 2021 interview with agents, HAMER admitted that she helped B. WOOTEN file for his PUA initial application and that she filed the weekly claims for B. WOOTEN until his PUA claim was locked due to an identification verification issue

39. US Bank ATM video footage shows HAMER using the ReliaCard in B. WOOTEN's name on April 6, April 27, May 29, June 8, June 15, and June 23, 2021 to withdraw money associated with B. WOOTEN's PUA benefits.

40. Records also show that HAMER filed a PUA application in her own name on May 16, 2020. From February 2, 2020, through June 19, 2021, HAMER filed weekly certifications online to claim PUA benefits. In total, HAMER has received \$29,796 in PUA benefits in her name. On her PUA application, HAMER indicated she had been working in the past three years in the occupation of "Advertising, Marketing, Promotions, Public Relations, and

Sales Managers." She additionally indicated that her last year of business income was \$15,671. This information stands in contrast with the listed occupation and salary stated in several of the PPP and EIDL applications described above. In addition, HAMER failed to report the \$1,000 EIDL advance and \$20,193 in PPP funds she had received as earnings on her weekly certifications on her PUA claim. Based on my training and experience, failing to report such earnings constitutes fraud.

III. CONCLUSION

41. Based on the foregoing, I request that the Court issue the proposed criminal complaint. There is probable cause to believe that violations of 18 U.S.C. § 371 (Conspiracy to Defraud the United States), 18 U.S.C. § 1343 (Wire Fraud), 18 U.S.C. § 1014 (False Statements in Loan or Credit Applications), 18 U.S.C. § 1040 (Fraud in connection with Major Disaster or Emergency Benefits), 18 U.S.C. § 1001 (False Statements to a Department or Agency of the United States), among other offenses, have been committed by KASEY HAMER a/k/a KASEY COOK (HAMER), RAYMOND COOK (COOK), BILLY WOOTEN (B. WOOTEN), and HAILEY WOOTEN (H. WOOTEN). I, therefore, respectfully request that an arrest warrant be issued authorizing the arrest of HAMER, COOK, B. WOOTEN, and H. WOOTEN.

Respectfully submitted,

Ashton C. Gordon

Ashton C. Gordon, Special Agent
Treasury Inspector General for Tax Administration

Subscribed and sworn to before me on July 30, 2021,
via electronic means, specifically Facetime video.

Stephanie K. Bowman
HONORABLE STEPHANIE K. BOWMAN
UNITED STATES MAGISTRATE JUDGE

